

## STATE BOARD OF EQUALIZATION

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October 11, 2010

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## TO INTERESTED PARTIES

## 2011 BUSINESS TAXES COMMITTEE CALENDAR

Enclosed is an updated materials preparation and review calendar of the Business Taxes Committee for 2011, reflecting the addition of two new topics:

- 1) Regulations <u>1598</u>, *Motor Vehicle and Aircraft Fuels*, and <u>1533.2</u>, *Diesel Fuel Used in Farming Activities or Food Processing*. Proposed revisions to incorporate the provisions of Revenue and Taxation Code sections <u>6051.8</u>, <u>6201.8</u>, and <u>6357.3</u> regarding the imposition of and exemptions from a 1.75 percent sales and use tax rate increase on sales of diesel fuel beginning July 1, 2011.
- 2) <u>Interested party's suggested revisions</u> to Regulations <u>1807</u>, *Petitions for Reallocation of Local Tax*, and <u>1828</u>, *Petitions for Distribution or Redistribution of Transactions and Use Tax*.

The calendar dates and topics are subject to change. You may refer to the Business Taxes Committee page on the Board's Internet website at <a href="http://www.boe.ca.gov/meetings/btc2011.htm">http://www.boe.ca.gov/meetings/btc2011.htm</a> for any future changes. You may also refer to the official Board Meeting notice, which is released not less than ten days prior to each Board meeting, to confirm the actual Committee agenda items, date and time.

If you have questions about the schedule, please contact Leila Hellmuth at (916) 322-5271 or Leila.Hellmuth@boe.ca.gov.

Sincerely,

/s/ Jeffrey L. McGuire

Jeffrey L. McGuire, Deputy Director
Sales and Use Tax Department

JM:lk

Enclosure





## BOARD OF EQUALIZATION BUSINESS TAXES COMMITTEE 2011 CALENDAR

Current as of October 8, 2010

| COMMITTEE<br>MEETING<br>DATE/TIME | ISSUE  | Reference/<br>Regulations   | Staff Provides<br>Analysis to<br>Interested<br>Parties | Meeting with<br>Interested<br>Parties<br>(1) | Interested Parties<br>Provide<br>Response | Staff Provides<br>Second Analysis<br>to Interested<br>Parties | Second Meeting<br>with Interested<br>Parties<br>(1) | Staff Provides<br>Third Analysis<br>to Interested<br>Parties | Third Meeting<br>with Interested<br>Parties<br>(1) | Last Day for<br>Interested<br>Parties Response | Materials<br>Provided to<br>Board |
|-----------------------------------|--|-----------------------------|--|--|---|---|---|--|--|--|-----------------------------------|
| 01/27/2011<br>9:30 A.M.           | Proposed regulatory changes regarding technology transfer agreements | Regulation<br>1507          | 2/26/2010  | 3/11/2010<br>(10 A.M.)                       | 3/26/2010                                 | 5/14/2010   | 6/23/2010<br>(10 A.M.)                              | 10/8/2010  | 10/26/2010<br>(10 A.M.)<br>(2)                     | 11/16/2010                                     | 1/14/2011                         |
| 2/23/2011                         | Diesel fuel tax rate increase  | Regulations<br>1598, 1533.2 | 10/22/2010   | 11/3/2010<br>(10 A.M.)                       | 11/24/2010                                | 12/17/2010  | 12/28/2010<br>(10 A.M.)                             |  |  | 1/11/2011                                      | 2/11/2011                         |
| 4/26/2011                         | Petitions for reallocation of local tax                              | Regulations<br>1807, 1828   | 12/17/2010   | 1/6/2011<br>(10 A.M.)                        | 1/20/2011                                 | 2/8/2011  | 2/17/2011<br>(10 A.M.)                              |  |  | 3/4/2011                                       | 4/15/2011                         |

The most recent changes are shown in **bold type**.

Notes:

(1) Unless otherwise noted, all meetings with interested parties will be held at 10 a.m. in Room 122 at 450 N Street, Sacramento, CA.

(2) An additional interested parties meeting has been scheduled for this topic.